

SPLITTING YOUR INCOME

Looks like you are ready to go! Do you have a copy of your 2000 federal return? You will need it to complete this worksheet. Complete this worksheet before you begin the Income section of the tax form. The chart provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line 18 and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Your Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.
- Taxable social security benefits must be split between each spouse according to their percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state tax refund should be split according to your last year's income percentages found on Line 5 of your 1999 Missouri income tax return (Form MO-1040B).

Splitting Your Income for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Yourself		Your Spouse
1. Wages, salaries, tips, etc.	1	7	7	00	1	00
2. Taxable interest income	2	8a	8a	00	2	00
3. Dividend income	none	9	9	00	3	00
4. State and local income tax refunds	none	none	10	00	4	00
5. Alimony received	none	none	11	00	5	00
6. Business income or (loss)	none	none	12	00	6	00
7. Capital gain or (loss)	none	10	13	00	7	00
8. Other gains or (losses)	none	none	14	00	8	00
9. Taxable IRA distributions	none	11b	15b	00	9	00
10. Taxable pensions and annuities	none	12b	16b	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17	00	11	00
12. Farm income or (loss)	none	none	18	00	12	00
13. Unemployment compensation	3	13	19	00	13	00
14. Taxable social security benefits	none	14b	20b	00	14	00
15. Other income	none	none	21	00	15	00
16. Total (add Lines 1 through 15)	4	15	22	00	16	00
17. Less: federal adjustments to income	none	18	32	00	17	00
18. Federal adjusted gross income (Line 16 – Line 17) Enter amounts here and Line 1 of Form MO-1040B	4	19	33	00	18	00

**This is the answer to Question Number 1
on Form MO-1040B.**

FREQUENTLY ASKED QUESTIONS OF THE MISSOURI FORM MO-1040B

If all the addressing information on the label is correct, please attach the label to the income tax form and print or type your social security number(s) in the spaces provided. Enter your county of residence and the correct number of the public school district in which you reside.



How do I know if I am 100% disabled?

You are disabled if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.



Why is the department asking if I'm 100% disabled?

The Missouri Legislature passed a law that requires the department to contact taxpayers who may be eligible to claim a Property Tax Credit (PTC). The department uses the 100% disabled information to contact taxpayers who may be eligible to claim the PTC for property tax or rent paid on their home. You may visit <http://dor.state.mo.us/tax> to learn more about the property tax credit claim.



Why would I check myself as a non-obligated spouse?

If your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., you may want to check this box. By doing so, Missouri will not use your portion of any refund to pay those amounts owed by your spouse.

The non-obligated spouse apportionment applies only to state agencies. The Internal Revenue Service is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.



Why do my spouse and I have to split our income on the Missouri tax form?

It is to your benefit to split the income between you and your spouse. It reduces the rate at which your combined incomes are taxed.



What was my income on my 2000 federal return?

The combined income for you and your spouse must equal the income you reported on your federal return.



Can I subtract my state tax refund?

You can subtract the state income tax refund that is included in your federal adjusted gross income (Federal Form 1040, Line 10). If you claim a subtraction for a state income tax refund, you must enclose a copy of your Federal Form 1040.



How do I figure my Missouri income percentage?

Take the income you figured for yourself on Line 3 and divide by the total found on Line 4. Then do the same for your spouse's income on Line 3. The total of the two must equal 100%. (Round to the nearest whole number.)

Yourself Line 3 divided by Line 4 = _____
Your spouse Line 3 divided by Line 4 = _____



What is my federal income tax deduction?

Missouri allows you a deduction for the federal income taxes you paid. Do not use the federal withholding amount from your Form W-2(s). The chart below shows you how to figure this deduction from your federal return.

Federal Form	1040EZ	1040A	1040
Line Number	10 – 8A	33 – 38A	51 – 41 – 60A

If this results in a negative number, enter zero (0).

Place this number in the first box, but you can only claim a maximum of \$10,000. You may only place the lower of the amount you paid or the maximum amount in the second box. **Your federal income tax deduction must be taken from your federal return (not your Form W-2(s)).**



How do I know if I should take the standard deduction or itemized deduction?

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your state return. The standard deduction amount for married filing a combined return is \$7,350. **But**, if you or your spouse marked any of the boxes for 65 or older or blind, please see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your state return or take the standard deduction, whichever results in the higher deduction amount. To figure your itemized deductions, please fill out the schedule on the back of the return. **If you itemize deductions on your federal return, you must enclose a copy of Federal Form 1040, pages 1 and 2, and Schedule A.**



How do I figure my dependent deduction?

Multiply \$1,200 by the total number of dependents you claimed as dependents on your federal return. **Do not include yourself or your spouse.**



Multiply \$1,000 by the total number of people age 65 or older you claimed as dependents on your federal return. If dependents receive state funding or Medicaid, they do not qualify. **Do not include yourself or your spouse. Enclose a copy of your federal return (pages 1 and 2).**



What qualifies as the long-term care insurance deduction?

If you paid premiums for qualified long-term care insurance in 2000 you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance includes coverage for at least 12 months for people with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person.

A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses go to Line B, if not skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4.B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1.C) \$ _____
- D. Enter the amount of qualified long-term care included in Line C.D) \$ _____
- E. Subtract Line D from Line C. . . . E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ _____
- G. Subtract Line F from Line A. . . . G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through F) by 50%. Enter here and on Form MO-1040B, Line 11.H) \$ _____

Include a copy of your Federal Form 1040 (pages 1 and 2) and a copy of your Federal Schedule A (if you itemized your deductions).



How do I figure my tax?

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the tax form. If the Missouri taxable income is over \$9,000, then subtract the \$9,000 from your Missouri taxable income and multiply the difference by 6%. **This figure should be added to \$315 and placed on Line 15. Repeat this process for your spouse.**



What are estimated tax payments?

Estimated tax is a method used to pay tax on income that is not subject to withholding. This includes income from self-employment, interest, dividends, alimony, rent, capital gains, prizes, awards and some pensions/annuities and Individual Retirement Accounts (IRAs). Quarterly estimated tax payments are due April 15, June 15, September 15 and January 15.



Why would I want to apply any or all of my refund to next year's taxes?

You may reduce the amount of tax you may have to pay with next year's Missouri return.



Can I still make a trust fund contribution even though I have a balance due?

Yes, but don't forget to add the amounts contributed to the amount due and provide a separate check. The minimum contribution is \$4.00.



What are my payment options?

You can enclose a check or money order (U.S. Funds only) for the total amount due, payable to: Missouri Director of Revenue. Please do not postdate checks; they will be cashed upon receipt. Payments must be postmarked by **April 16, 2001**. If you have an amount due, you can pay by credit card, regardless of when you file your return, but the balance due must

be paid by the due date to avoid additions to tax and interest. The department accepts Mastercard, Discover and American Express. Call toll-free **(888) 296-6509**. There will be a convenience fee charged to your account for processing.

Amount Tax Paid	0-32.50	32.51-500.00	500.01-1,500.00	1,500.01+
Convenience Fee	\$1.00	3.1%	2.6%	2.3%

FREQUENTLY ASKED QUESTIONS OF THE MISSOURI ITEMIZED DEDUCTIONS



What can I include in my Missouri Itemized Deductions?

You may include the items that are in your federal itemized deductions, except state income tax. You may also include one-half of your self-employment tax and your withholdings for social security tax, Medicare tax and railroad retirement tax reported on your Form W-2(s). However, if your withholding for social security and/or railroad retirement exceed the maximum, the excess amount may not be included. A cultural contribution is provided for an approved literary, musical, scholarly or artistic composition. **Monetary contributions do not qualify.**



Why do I have to subtract my state taxes from my itemized deductions?

The state of Missouri allows a deduction for the federal tax you pay. The state tax is included in your federal itemized deductions and it cannot be included in your Missouri itemized deductions.



Why should I complete this worksheet?

If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separate) your federal itemized deductions were reduced. You should complete the worksheet to be sure you only subtract the amount of state and local tax you were allowed on your federal itemized deductions. Failure to complete the worksheet may result in you paying too much tax.

LINE-BY-LINE INSTRUCTIONS FOR THE MISSOURI ITEMIZED DEDUCTIONS

- **You must enclose a copy of your Federal Form 1040 and Federal Schedule A with your Missouri return if you itemize your deductions.**
- **You cannot itemize your deductions if you took the standard deduction on your federal return.**

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Enter the amount from Federal Form 1040, Line 36 on Line 1. Include on Line 1 your approved cultural contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-5746 to verify your contribution qualifies.

LINE 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Enter in the first box on Line 2 the social security tax **you** paid in 2000, from the social security tax withheld box on your 2000 Form W-2(s), (not to exceed \$4,724). Enter in the second box on Line 2 the Medicare tax **you** paid in 2000, from the Medicare tax withheld box on your 2000 Form W-2(s). Enter the total of these two boxes on Line 2. Repeat these steps using **your spouse's** information and enter on Line 3.

LINE 4 AND 5 — RAILROAD RETIREMENT TAX

Enter in the first box on Line 4 the railroad retirement tax, Tier I and Tier II, that was withheld from **your** wages during 2000 (not to exceed \$7,502). This amount includes a Tier I maximum of \$4,724 and Tier II maximum of \$2,778. Enter in the second box on Line 4 the Medicare tax **you** paid in 2000. Enter the total of these two boxes on Line 4. Repeat these steps using **your spouse's** information and enter on Line 5.

Note: If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 61, or, if only one employer, the amount refunded by the employer.

LINE 6 AND 7 — SELF-EMPLOYMENT TAX

Enter in the first box on Line 6 the self-employment tax **you** paid in 2000 from the Federal Form 1040, Line 52. Enter in the second box on Line 6, **your** portion of the amount of self-employment tax deducted on Federal Form 1040, Line 27. Subtract the second box from the first box and enter the difference on Line 6. Repeat these steps using **your spouse's** information and enter on Line 7.

LINE 8 — TOTAL

Add Lines 1 through 7. Enter the total on Line 8.

LINE 9 — STATE AND LOCAL INCOME TAXES

Enter on Line 9 the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$128,950 (\$64,475 if married filing separate) complete the Worksheet for Line 9 and skip to Line 11.

Note: The state and local tax you claim on your federal itemized deductions must be subtracted from Missouri

itemized deductions. Because at the federal level your itemized deductions are reduced if your income is greater than \$128,950 (\$64,475 if married filing separate), you need to complete this worksheet so that you subtract only the amount of state and local tax you were allowed on your federal itemized deductions. If you don't complete the worksheet (and you *should* complete it) your Missouri itemized deductions will be lower than they should be, and you'll pay too much tax!

WORKSHEET, LINE 9

Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by 3% of the excess over that threshold (26 USC 68). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 2000, the threshold is income over \$128,950 (\$64,475 if married filing separate).

LINE 10 — EARNINGS TAXES

Enter on Line 10 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 9.

LINE 11 — NET STATE INCOME TAXES

Subtract Line 10 from Line 9 and enter the result on Line 11 or if you completed the worksheet for Line 9, enter the amount from Line 8 of the worksheet.

LINE 12 — MISSOURI ITEMIZED DEDUCTIONS

Subtract Line 11 from Line 8 and enter the result on Line 12, and on front of the form, Line 8. If this amount is less than the federal standard deduction (see federal income tax form instructions for amount), then you should enter the standard deduction amount on front of form, Line 8, unless you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your federal return, you must enter the amount from Line 12 on the front of the form, Line 8.

2000 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

2. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

The following should be considered in determining your public school district number.

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . .	365	Calhoun R-VIII	059	Dadeville R-II	111	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Adair Co. R-II (Brashear) . .	045	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade Co. R-I		Hume R-VIII	213
Adrian R-III	001	Camdenton R-III	062	Davis R-XII	113	(Hermann)	197	Hurley R-I	214
Advance R-IV	002	Cameron R-I	063	DeSoto 73	114	Gasconade Co. R-II			
Afton 101	003	Campbell R-II	064	Delta C-7 (Deering)	385	(Owensville)	376	Iberia R-V	215
Albany R-III	004	Canton R-V	065	Delta R-V	116	Gideon 37	165	Independence 30	217
Altenburg 48	005	Cape Girardeau 63	066	Dent-Phelps R-III		Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Alton R-IV	006	Carl Junction R-I	067	(RFD, Salem)	117	Gilman City R-IV	167		
Appleton City R-II	008	Carrollton R-VII	068	Dexter R-XI	118	Glenwood R-VIII	169	Jackson R-II	219
Arcadia Valley R-II		Carthage R-IX	069	Diamond R-IV	119	Golden City R-III	171	Jasper Co. R-V	222
(Ironton)	009	Caruthersville 18	070	Dixon R-I	120	Gorin R-III	172	Jefferson C-123	
Ash Grove R-IV	011	Cass Co. R-V	010	Doniphan R-I	121	Grain Valley R-V	173	(Nodaway Co.)	223
Atlanta C-3	012	Cassville R-IV	071	Dora R-III	122	Grandview C-4		Jefferson City	224
Aurora R-VIII	013	Center 58		Drexel R-IV	123	(Jackson Co.)	174	Jefferson Co. R-VII	
Ava R-I	014	(Jackson County)	074	Dunklin R-V		Grandview R-II		(RFD, Festus)	225
Avenue City R-IX	015	Centerville R-I	077	(Jefferson Co.)	124	(Jefferson Co.)	175	Jennings	227
Avilla R-XIII	016	Central R-III (Park Hills) .	480			Green City R-I	177	Johnson Co. R-VII	571
		Centralia R-VI	079	East Buchanan Co. C-I		Greene Co. R-VIII		Joplin R-VIII	228
Bakersfield R-IV	017	Chadwick R-I	080	(Gower)	125	(Rogersville)	277	Junction Hill C-12	229
Ballard R-II	018	Chaffee R-II	081	East Carter Co. R-II		Green Forest R-II	178		
Bayless	019	Charleston R-I	083	(Ellsinore)	126	Green Ridge R-VIII	179	Kansas City 33	231
Bell City R-II	020	Chilhowee R-IV	084	East Lynne 40	127	Greenfield R-IV	180	Kearney R-I	232
Bellevue R-III	022	Chillicothe R-II	085	East Newton Co. R-VI . . .	128	Greenville R-II	181	Kelso C-7	233
Belton 124	023	Clark Co. R-I (Kahoka) . .	230	East Prairie R-II	129	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Bernie R-XIII	025	Clarksburg C-2	087	El Dorado Springs R-II . .	131			Keytesville R-III	235
Bevier C-4	026	Clarkton C-4	088	Eldon R-I	132	Hale R-I	184	King City R-I	236
Billings R-IV	029	Clayton	089	Elsberry R-II	134	Halfway R-III	185	Kingston K-14	
Bismarck R-V	030	Clearwater R-I	090	Eminence R-I	135	Hamilton R-II	187	(Washington Co.)	237
Blackwater R-II	031	Clever R-V	091	Everton R-III	137	Hancock Place	188	Kingston 42 (Caldwell	
Bloomfield R-XIV	033	Climax Springs R-IV	092	Excelsior Springs 40	138	Hannibal 60	189	Co.)	238
Blue Eye R-V	034	Clinton	093	Exeter R-VI	139	Hardeman R-X	190	Kingsville R-I	239
Blue Springs R-IV	035	Clinton Co. R-III				Hardin-Central C-2	191	Kirbyville R-VI	240
Bolivar R-I	037	(Plattsburg)	397	Fair Grove R-X	140	Harrisburg R-VIII	192	Kirksville R-III	241
Boncl R-X	038	Cole Camp R-I	096	Fair Play R-II	141	Harrisonville R-IX	193	Kirkwood R-VII	242
Boone Co. R-IV		Cole Co. R-I		Fairfax R-III	142	Hartsville R-II	194	Knob Noster R-VIII	244
(Hallsville)	186	Russellville)	432	Fairview R-XI	144	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Boonville R-I	039	Cole Co. R-II		Farmington R-VII	146	Hazelwood	196		
Bosworth R-V	040	(RFD, Jefferson City) . . .	097	Fayette R-III	147	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Bowling Green R-I	042	Cole Co. R-V (Eugene) . . .	136	Ferguson-Florissant R-II .	148	Hermitage R-IV	198	(RFD, Lebanon)	247
Bradleyville R-I	043	Columbia 93	098	Festus R-VI	149	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Branson R-IV	044	Community R-VI	099	Fordland R-III	151	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Braymer C-4	046	Concordia R-II	101	Forsyth R-III	152	(Urbana)	201	Lafayette Co. C-1	
Breckenridge R-I	047	Cooper Co. R-IV		Fort Osage R-I (Route 2,		Higbee R-VIII	202	(Higginsville)	249
Brentwood	048	(Bunceton)	054	Independence)	153	High Point R-III	203	Lakeland R-III	
Bronaugh R-VII	049	Cooter R-IV	103	Fort Zumwalt R-II	154	Hillsboro R-III	204	(Deepwater)	251
Brookfield R-III	050	Couch R-I	104	Fox C-6 (Arnold)	155	Holcomb R-III	205	Lamar R-I	252
Brunswick R-II	052	Cowgill R-VI	105	Francis-Howell (R-III) . . .	156	Holden R-III	206	LaMonte R-IV	253
Buchanan Co. R-IV		Craig R-III	106	Franklin Co. R-II		Holliday C-2	207	LaPlata R-II	285
(DeKalb)	115	Crane R-III	107	(RFD, New Haven)	157	Hollister R-V	208	Laquey R-V	254
Bucklin R-II	053	Crawford Co. R-II (Cuba) .	108	Fredericktown R-I	158	Houston R-I	209	Laredo R-VII	255
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Howard Co. R-II		Lathrop R-II	257
Butler R-V	056	(Bourbon)	041			(Glasgow)	168	Lawson R-XIV	258
Cabool R-IV	057	Crocker R-II	109	Gainesville R-V	160	Howell Valley R-I	210	Lebanon R-III	260
Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Hudson R-IX	211	Lee's Summit R-VII	261
				Gallatin R-V	162				

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leesville R-IX	262	Montgomery Co. R-II		Otterville R-VI	375	Scotland Co. R-I		Swedeborg R-III	500
Leeton R-X	263	(Montgomery City)	324	Ozark R-VI	377	(Memphis)	441	Sweet Springs R-VII	501
Leopold R-III	264	Montrose R-XIV	325			Scott City R-I	573		
Lesterville R-IV	265	Morgan Co. R-I (Stover)	491	Palmyra R-I	378	Scott Co. R-IV (Benton)	442	Taneyville R-II	502
Lewis Co. C-1		Morgan Co. R-II		Paris R-II	379	Scott Co. Central		Tarkio R-I	503
(Ewing)	266	(Versailles)	523	Park Hill	380	(Sikeston)	443	Thayer R-II	504
Lexington R-V	267	Mount City R-II	327	Parkway C-2	381	Sedalia 200	444	Thornfield R-I	505
Liberal R-II	268	Mountain Grove R-III	328	Pattonsburg R-II	382	Senath Hornesville C-8	445	Tina-Avalon R-II	506
Liberty 53	269	Mountain View-Birch		Pattonville R-III	383	Seneca R-VII	446	Trenton R-IX	508
Licking R-VIII	271	Tree R-III	329	Pemiscot Co. R-III		Seymour R-II	447	Tri-County R-VII	
Lincoln R-II	272	Mt. Vernon R-V	330	(RFD, Caruthersville)	386	Shawnee R-III	448	(Jamesport)	509
Lindbergh R-VIII	273			Pemiscot Co. Special		Shelby Co. C-1		Troy R-III	510
Linn Co. R-I (Purdin)	572	Naylor R-II	331	School Dist.	576	(Shelbyville)	449	Twin Rivers R-X	
Livingston Co. R-III		Neelyville R-IV	332	Perry Co. 32	387	Shelby Co. R-IV		(Broseley)	512
(Chula)	275	Nell Holcomb R-IV	333	Pettis Co. R-V		(Shelbina)	450		
Lockwood R-I	276	Neosho R-V	334	(Hughesville)	389	Sheldon R-VIII	451	Union R-XI (Franklin	
Lone Jack C-6	278	Nevada R-V	335	Pettis Co. R-XII		Shell Knob 78	452	Co.)	514
Lonedell R-XIV	279	New Bloomfield R-III	336	(RFD, Sedalia)	390	Sherwood Cass R-VIII		Union Star R-II	515
Louisiana R-II	280	New Franklin R-I	337	Phelps Co. R-III		(Creighton)	453	University City	517
Luray 33	281	New Haven (Franklin		(Edgar Springs)	130	Sikeston R-VI	454		
Lutie R-VI	282	Co.)	338	Pierce City R-VI	391	Silex R-I	455	Valley Park	518
		New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Skyline R-II	456	Valley R-VI (Caledonia)	519
Macks Creek R-V	283	New York R-IV	341	Pilot Grove C-4	393	Slater	457	Van Buren R-1	520
Macon Co. R-I		Newburg R-II	342	Plainview R-VIII	394	Smithton R-VI	458	Van-Far R-I	521
(Macon)	284	Newtown-Harris R-III	343	Plato R-V	395	Smithville R-II	459	Verona R-VII	522
Macon Co. R-IV		Niangua R-V	344	Platte Co. R-III		South Callaway R-II			
(New Cambria)	286	Nixa R-II	345	(Platte City)	396	(Mokane)	460	Walnut Grove R-V	527
Madison C-3	287	Nodaway-Holt R-VII		Pleasant Hill R-III	398	South Harrison Co. R-II		Warrensburg R-VI	528
Malden R-I	288	(Graham)	346	Pleasant Hope R-VI	399	(Bethany)	461	Warren Co. R-III	
Malta Bend R-V	289	Nonresident	347	Pleasant View R-VI	400	South Holt Co. R-I		(Warrenton)	529
Manes R-V	290	Norborne R-VIII	348	Polo R-VII	401	(Oregon)	462	Warsaw R-IX	530
Mansfield R-IV	291	Normandy	349	Poplar Bluff R-I	402	South Iron R-I		Washington	531
Maplewood-Richmond		North Andrew Co. R-VI		Portageville	574	(Annapolis)	463	Waynesville R-VI	532
Heights	292	(Rosendale)	350	Potosi R-III	403	South Nodaway Co. R-IV		Weaubleau R-III	533
Marceline R-V	293	North Callaway R-I		Prairie Home R-V	404	(Barnard)	464	Webb City R-VII	534
Maries Co. R-I (Vienna)	524	(Kingdom City)	351	Princeton R-V	405	South Pemiscot R-V		Webster Groves	535
Maries Co. R-II (Belle)	021	North Daviess R-III	220	Pulaski Co. R-IV		(Steele)	465	Wellington-Napoleon	
Marion C. Early R-V		North Harrison R-III		(Richland)	420	Southern Boone Co. R-I	466	R-IX	536
(Morrisville)	294	(Eagleville)	353	Purdy R-II	406	Southern Reynolds Co.		Wellston	537
Marion Co. R-II	295	North Kansas City 74	354	Putnam Co R-1	516	R-II	467	Wellsville-Middletown	
Marionville R-IX	296	North Mercer Co. R-III		Puxico R-VIII	407	Southland C-9		R-I	538
Mark Twain R-VIII	297	(Mercer)	355			(Cardwell)	468	Wentzville R-IV	539
Marquand-Zion R-VI	298	North Nodaway Co. R-VI		Ralls Co. R-II (Center)	408	Southwest Livingston Co.		West St. Francois Co. R-IV	
Marshall	299	(Hopkins)	356	Raymondville R-VII	410	R-I	469	(Leadwood)	570
Marshfield R-I	300	North Pemiscot Co. R-I		Raymore-Peculiar R-II	411	Southwest R-V		West Nodaway Co. R-I	
Maryville R-II	302	(Wardell)	357	Raytown C-2	412	(Barry Co.)	470	(Burlington Junction)	540
Maysville R-I	303	North Platte Co. R-I		Reeds Spring R-IV	413	Sparta R-III	471	West Plains R-VII	541
McDonald Co. R-I		(Dearborn)	358	Renick R-V	414	Special School District of		West Platte Co. R-II	
(Anderson)	304	North St. Francois Co. R-I		Republic R-III		St. Louis	577	(Weston)	542
Meadow Heights R-II	305	(Bonne Terre)	352	(Gatewood)	415	Spickard R-II	472	Westran R-I	545
Meadville R-IV	306	North Wood R-IV	359	Revere C-3	416	Spokane R-VII	473	Westview C-6	546
Mehlville R-IX	307	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spring Bluff R-XV	474	Wheatland R-II	547
Meramec Valley R-III	308	(Ravenwood)	360	Richards R-V	418	Springfield R-XII	475	Wheaton R-III	548
Mexico 59	310	Northeast Randolph Co. R-IV		Richland R-I		St. Charles R-VI	476	Willard R-II	550
Miami R-I (Bates Co.)	311	(Cairo)	361	(Stoddard Co.)	419	St. Charles Co. R-V		Willow Springs R-IV	551
Miami R-I (Saline Co.)	312	Northeast Vernon Co. R-I		Richmond R-XVI	421	(Orchard Farm)	477	Windsor C-1	
Mid-Buchanan Co. R-V		(Walker)	526	Richwoods R-VII	422	St. Clair R-XIII	478	(Jefferson Co.)	552
(Faucett)	313	Northwest R-I		Ridgeway R-V	423	St. Elizabeth R-IV	479	Winfield R-IV	554
Middle Grove C-1	314	(House Springs)	362	Ripley Co. R-III		St. James R-I	481	Winona R-III	555
Midway R-I	316	Northwestern R-I		(Gatewood)	164	St. Joseph	482	Winston R-VI	556
Milan C-2	317	(Mendon)	363	Ripley Co. R-IV		St. Louis Career		Woodland R-IV	557
Miller R-II	318	Norwood R-I	364	(RFD, Doniphan)	424	Education	578	Worth Co. R-III	558
Miller Co. R-III				Risco R-II	425	St. Louis City	483	Wright City R-II	559
(Tuscumbia)	511	Oak Grove R-VI	366	Ritenour	426	Stanberry R-II	484	Wyaconda C-1	560
Mirabile C-1	319	Oak Hill R-I	367	Riverview Gardens	427	Ste. Genevieve Co. R-II	485		
Missouri City 56	320	Oak Ridge R-VI	368	Rock Port R-II	428	Steelville R-III	486	Zalma R-V	561
Moberly	321	Odessa R-VII	369	Rockwood R-VI	429	Stet R-XV	487		
Monett R-I	322	Oran R-III	370	Rolla 31	430	Stewartsville C-2	488		
Moniteau Co. C-I		Oreanville R-IV	371	Roscoe C-I	431	Stockton R-I	489		
(Jamestown)	221	Oregon-Howell R-III	246			Stoutland R-II	490		
Moniteau Co. R-I		Orrick R-XI	372	Salem R-80	434	Strafford R-VI	492		
(California)	060	Osage Co. R-I (Chamois)	082	Salisbury R-IV	435	Strain-Japan R-XVI	575		
Moniteau Co. R-V		Osage Co. R-II (Linn)	274	Santa Fe R-X		Strasburg C-3	494		
(Latham)	256	Osage Co. R-III		(Alma)	250	Sturgeon R-V	495		
Moniteau Co. R-VI		(Westphalia)	544	Sarcoxi R-II	436	Success R-VI	496		
(Tipton)	507	Osborn R-O	373	Savannah R-III	437	Sullivan C-2	497		
Monroe City R-I	323	Osceola	374	School of the Osage R-II	439	Summersville R-II	498		
				Schuyler Co. R-I	440	Sunrise R-IX	499		